

RECEIVED
CENTRAL FAX CENTER

MAR 26 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICEAPPLICANT: **Youhei TOYOSHIMA**SERIAL NO.: **10/783,666** GROUP ART UNIT: **2837**FILED: **February 20, 2004** EXAMINER: **Jeremy Austin Luks**FOR: **Muffler****CERTIFICATE OF FACSIMILE TRANSMISSION**

I hereby certify that this document and all documents referred to as
enclosed are being sent to the United States Patent Office at Fax
No. 703-273-8500 on March 26, 2007.


Melody Wilson**Melody T. Wilson****DATE: March 26, 2007****Attorney Docket No.: 44471/297709**AMENDMENT AND RESPONSE

Sir:

This Amendment and Response is being submitted in reply to the final Office Action dated December 26, 2006. Please enter the Amendment and reconsider the application in light of the amendment and the appended remarks.

Amendments to the Claims are reflected in the listing of claims, which begin on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.

Do Not Enter 
4/4/07